

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

United States of America,

Civil No. 07-3136 (PAM/JSM)

Plaintiff,

v.

**JUDGMENT**

Jan and Elsa Lovlie, the Minnesota  
Department of Economic Security,  
and the Minnesota Department of  
Revenue,

Defendants.

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In the Memorandum and Order filed herewith, the Court has determined that the Government is entitled to summary judgment in this matter. Accordingly, it is hereby

**ORDERED, ADJUDGED AND DECREED:**

1. Judgment is entered in favor of the United States and against Jan and Elsa Lovlie for the federal income taxes, interest, and statutory additions to tax set forth below, plus interest and statutory additions according to law from May 19, 2008 until judgment is paid:

<b>Tax</b>	<b>Tax Period</b>	<b>Unpaid Balance as of May 19, 2008</b>
1040	1990	\$160,834.80
1040	1991	\$168,429.70
1040	1992	\$142,444.95
1040	1993	\$ 80,094.51
1040	1994	\$127,898.39

<b>Tax</b>	<b>Tax Period</b>	<b>Unpaid Balance as of May 19, 2008</b>
1040	1995	\$ 89,796.19
1040	1996	\$ 91,879.01
1040	1997	\$ 80,992.73
1040	1998	\$ 4,073.60
1040	1999	\$ 3,401.30
1040	2000	\$ 1,745.03
1040	2001	\$ 3,148.43
1040	2002	\$ 1,250.31

**Total:           \$ 956,988.95**

2. Judgment is entered in favor of the United States and against Jan Lovlie for penalties assessed under 26 U.S.C. § 6701, plus statutory interest on the penalties, for the periods set forth below, plus interest according to law from May 19, 2008, until judgment is paid:

<b>Penalty</b>	<b>Period</b>	<b>Unpaid Balance as of May 19, 2008</b>
IRC § 6701	1991	\$ 61,869.06
IRC § 6701	1992	\$101,902.01
IRC § 6701	1993	\$200,164.69
IRC § 6701	1994	\$218,361.45
IRC § 6701	1995	\$194,705.61
IRC § 6701	1996	\$ 98,262.65

<b>Penalty</b>	<b>Period</b>	<b>Unpaid Balance as of May 19, 2008</b>
IRC § 6701	1997	\$ 76,426.50

**Total: \$ 951,691.97**

3. Costs are awarded to the United States.

Dated: August 6, 2008

*s/Paul A. Magnuson*

Paul A. Magnuson  
United States District Court Judge